



Order Filed on December 5, 2019  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
Caption in Compliance with D.N.J. LBR 9004-2(c)

GURBIR S. GREWAL  
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Attorney for the State of New Jersey,  
Division of Taxation

In Re:

THOMAS PATRICK DARBY and AUDREY MARIE  
DARBY,

Debtors.

Hon. Vincent F. Papalia, USBJ


Case No. 19-16285 (VFP)

Chapter 13

**CONSENT ORDER RECLASIFYING CLAIM OF STATE OF NEW JERSEY,  
DIVISION OF TAXATION AND MODIFYING DEBTORS' CHAPTER 13 PLAN**

The relief set forth on the following pages, numbered  
two (2) through three (3), is hereby **ORDERED**.

**DATED: December 5, 2019**

  
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**Honorable Vincent F. Papalia  
United States Bankruptcy Judge**

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Debtor: THOMAS P. DARBY and AUDREY M. DARBY

Case No. 19-16285 (VFP)

Caption of Order: CONSENT ORDER RECLASSIFYING TAXATION'S CLAIM AND OTHER RELIEF

This matter having been presented to the Court by Debtors, Thomas Patrick Darby and Audrey Marie Darby ("Debtors"), seeking confirmation of the Debtors' Second Modified Chapter 13 Plan (Docket No. 39), and the State of New Jersey, Division of Taxation ("Taxation"), having filed a proof of claim (Claim 7-1), asserting a secured claim in the amount of \$2,294.67, a priority unsecured claim in the amount of \$5,582.44, and a general unsecured claim in the amount of \$315.31; and Debtors, by and through their counsel, Norgaard O'Boyle & Hannon (Brian G. Hannon, Esq., appearing) and Taxation, by and through its counsel, Gurbir S. Grewal, Attorney General of New Jersey (Valerie A. Hamilton, Deputy Attorney General, appearing), having amicably resolved Taxation's claims and their treatment through Debtors' Plan and good and sufficient cause appearing for the entry of this Order;

- (1) IT IS HEREBY ORDERED THAT Taxation's Proof of Claim (Claim No. 7-1) filed on September 23, 2019 is hereby allowed and treated as follows:
  - a. The tax and interest portions of Taxation's secured claim shall be reclassified to a priority unsecured claim in the amount of \$2,083.67. Upon reclassification, Taxation shall hold priority unsecured claims in the total amount of \$7,666.11. Debtors' Chapter 13 Plan is hereby amended to provide for full payment of Taxation's priority unsecured claims;
  - b. The penalty portion of Taxation's secured claim shall be reclassified to a general unsecured claim in the amount of \$211.00. Upon reclassification, Taxation shall hold general unsecured claims in the total amount of \$526.31. Taxation's general unsecured claims shall be treated as other general unsecured claims in Debtors' Plan;
- (2) IT IS FURTHER ORDERED that if any provision of this Order conflicts with any other Order entered in this matter, including an order confirming Debtors' Chapter 13 Plan and/or discharge order, the provisions of this Order shall control.

[Signature page to follow]

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Debtor: THOMAS P. DARBY and AUDREY M. DARBY

Case No. 19-16285 (VFP)

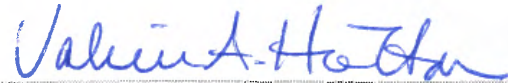
Caption of Order: CONSENT ORDER RECLASSIFYING TAXATION'S CLAIM AND OTHER RELIEF

CONSENTED AS TO FORM AND ENTRY:

NORGAARD O'BOYLE & HANNON  
Attorneys for the Debtors

GURBIR S. GREWAL  
Attorney General of New Jersey  
Attorney for Taxation

By:   
Brian G. Hannon, Esq.

By:   
Valerie A. Hamilton  
Deputy Attorney General